

# IOWA LEGISLATIVE INTERIM CALENDAR AND BRIEFING

Serving the Iowa Legislature

November 12, 2015

2015 Interim No. 7

#### In This Edition

Calendar						
Agendas						
Briefings						
•	State Government Efficien Review Committee (10/29					
Legal Updates						

- Workers' Compensation— Successive Injuries— Different Employers—No Apportionment
- Workers' Compensation— Concurrent Injuries— Different Employers— Apportionment Allowed

### November 2015 December 2015

Su	Mo	Tu	We	Th	Fri	Sat	Su	Mo	Tu	We	Th	Fri	Sat
1	2	3	4	5	6	7			1	2	3	4	5
8	9	10	11	12	13	14	6	7	8	9	10	11	12
15	16	17	18	19	20	21	13	14	15	16	17	18	19
22	23	24	25	26	27	28	20	21	22	23	24	25	26
29	30						27	28	29	30	31		

Wednesday, November 18, 2015

#### **Tax Expenditure Committee**

10:00 a.m., Room 103, Supreme Court Chamber, Statehouse

Friday, November 20, 2015

#### **Fiscal Committee**

10:00 a.m., Iowa State University, Ames, Iowa

#### Wednesday, December 2, 2015

#### **School Finance Inequities Study Committee**

10:00 a.m., Room 116, Statehouse

#### Monday, December 7, 2015

#### **Health Policy Oversight Committee**

10:00 a.m., Room 116, Statehouse

#### Wednesday, December 9, 2015

#### **Tax Expenditure Committee**

10:00 a.m., Room 22, Statehouse

#### **Public Retirement Systems Committee**

Time to be determined, Room 103, Supreme Court Chamber, Statehouse

#### Thursday, December 10, 2015

#### **Revenue Estimating Conference**

10:00 a.m., Room 116, Statehouse

#### **Public Retirement Systems Committee**

Time to be determined, Room 103, Supreme Court Chamber, Statehouse

#### Friday, December 18, 2015

#### **Telecommunications Company Property Tax Review Committee**

9:00 a.m., Room 103, Supreme Court Chamber, Statehouse

Iowa Legislative Interim Calendar and Briefing is published by the Legal Services Division of the Legislative Services Agency (LSA). For additional information, contact: LSA at (515) 281-3566.



### **AGENDAS**

#### INFORMATION REGARDING SCHEDULED MEETINGS

#### **Tax Expenditure Committee**

Co-chairperson: Senator Joe Bolkcom

Co-chairperson: Representative Thomas R. Sands

Location: Room 103, Supreme Court Chamber, Statehouse Date & Time: Wednesday, November 18, 2015, 10:00 a.m.

LSA Contacts: Mike Mertens, Legal Services, (515) 281-3444; Doug Adkisson, Legal Services, (515) 281-3884; Michael

Duster, Legal Services, (515) 281-4800.

Tentative Agenda: Presentations concerning the franchise tax, moneys and credits tax, agricultural assets transfer tax credit, custom farming contract tax credit, charitable conservation contribution tax credit, new jobs tax credit, assistive device corporate tax credit, lowa alternative minimum tax credit, claim of right tax credit, S corporation apportionment tax credit, and fuel tax credit.

Internet Site: https://www.legis.iowa.gov/committees/committee?ga=86&groupID=594

#### **Fiscal Committee**

Co-chairperson: Senator Robert E. Dvorsky Co-chairperson: Representative Pat Grassley Location: Iowa State University, Ames, Iowa

Date & Time: Friday, November 20, 2015, 10:00 a.m.

LSA Contacts: Dave Reynolds, Fiscal Services, (515) 281-6934; Mary Shipman, Fiscal Services, (515) 281-4617; Holly

Lyons, Fiscal Services Director, (515) 281-5279; Tim McDermott, Legal Services, (515) 281-8090.

Agenda: To be announced.

Internet Site: https://www.legis.iowa.gov/committee?ga=86&groupID=704

#### **School Finance Inequities Study Committee**

Co-chairperson: Senator Brian Schoenjahn Co-chairperson: Representative Ron Jorgensen

Location: Room 116, Statehouse

Date & Time: Wednesday, December 2, 2015, 10:00 a.m.

LSA Contacts: Michael Duster, Legal Services, (515) 281-4800; John Heggen, Legal Services, (515) 725-7827; Kathy

Hanlon, Legal Services, (515) 281-3847.

Agenda: To be announced.

Internet Site: https://www.legis.iowa.gov/committees/committee?ga=86&session=1&groupID=24164

#### **Health Policy Oversight Committee**

Co-chairperson: Senator Amanda Ragan

Co-chairperson: Representative David E. Heaton

Location: Room 116, Statehouse

Date & Time: Monday, December 7, 2015, 10:00 a.m.

LSA Contacts: Patty Funaro, Legal Services, (515) 281-3040; Rachele Hjelmaas, Legal Services, (515) 281-8127; Ann

Ver Heul, Legal Services, (515) 281-3837.

Agenda: To be announced.

Internet Site: https://www.legis.iowa.gov/committees/committee?ga=86&groupID=24165



#### STATE GOVERNMENT EFFICIENCY REVIEW COMMITTEE

October 29, 2015

Co-chairperson: Senator Jeff Danielson

Co-chairperson: Representative Guy Vander Linden

**Overview.** The State Government Efficiency Review Committee received testimony from various organizations and individuals concerning a variety of state government efficiency efforts and requests.

Information Technology Efficiencies. Mr. Robert von Wolffradt, Chief Information Officer (CIO), reviewed the efforts of the Office of the Chief Information Officer related to the standardization of state records retention and the security of the state's information technology (IT) infrastructure. Mr. von Wolffradt discussed the impacts of Iowa's record retention laws on the state's information storage practices, noting that state agencies maintain over 15,000 suspended e-mail accounts from former employees, requiring over 10 terabytes of data storage and potentially translating to 858 million pages of printed text. He also discussed certain state contracts with Google Inc. and the progress of litigation over past contracts with Microsoft Corporation. Mr. von Wolffradt then noted the operability of a new public comment Internet site for agency policy documents, available at: <a href="https://comment.iowa.gov/">https://comment.iowa.gov/</a>. He discussed additional issues related to IT security, state spending on IT, centralized purchasing, centralized printing, centralized payroll systems, and statewide broadband coordination under 2015 Iowa Acts, chapter 120.

Cost-Benefit Analysis Model and Recommendations. Ms. Monica Sharma, Senior Associate, Pew-MacArthur Results First Initiative, and Ms. Sarah Galgano, Senior Associate, Pew-MacArthur Results First Initiative, presented information on the work of the Pew-MacArthur Results First Initiative (RFI) with the Iowa Department of Corrections and with other states. Ms. Sharma noted RFI's collaborative approach in working with Iowa and other states to build capacity for developing and reviewing performance of public policies. Ms. Sharma also discussed issues related to zero-based budgeting and performance-based budgeting. Ms. Galgano explained the uses, benefits, and limitations of statistical outputs from RFI's public policy modeling software.

Ms. Lettie Prell, Director of Research, Department of Corrections, discussed her department's relationship with RFI and returns on investment observed under lowa corrections programming. Mr. Steve Michael, Administrator, Criminal and Juvenile Justice Planning Division (CJJP), Department of Human Rights, discussed RFI's capacity-building efforts with CJJP in program evaluation and the potential for expanding the state's program evaluation efforts.

Transparent, Inclusive Efficiency Review Overview and Implementation. Mr. Mark Braun, Interim Chief Operating Officer, Board of Regents, discussed the processes of establishing, completing, and implementing the Board of Regents' (Board) Transparent, Inclusive Efficiency Review and presented information on current trends and pressures in higher education. He noted the Board's contraction with consultants to complete the review and its implementation, and explained current efficiency efforts, specifically business cases in the areas of information technology, finance, and human resources. He then discussed enrollment management, e-learning, and space utilization as additional areas for efficiencies. Mr. Braun also noted the current operability of a uniform application platform for students interested in attending any of the state's three public universities.

Design-Build Contracting at Regents Institutions. Mr. Dean McCormick, Director of Design and Construction Services, Iowa State University, discussed the different project delivery systems used in construction projects at Regents institutions and provided comparative information on the explicitly permissible use of design-build contracting at the federal level and in 46 states. He also provided information on the types of construction projects that merit the use of design-build contracting, noting the benefits that such contracting provides for simple, repeatable, and time-sensitive construction projects. Mr. Rodney Lehnertz, Interim Senior Vice President for Finance and Operations and Director of Planning, Design, and Construction, University of Iowa, presented case studies contrasting university experiences with similar projects that were under design-build and design-build contracting procedures. Mr. Lehnertz also noted that the Regents institutions currently utilize design-build procedures in 96 percent of construction projects and only utilize design-build procedures in the remaining 4 percent of projects. Mr. McCormick and Mr. Lehnertz expressed confidence that the Regents institutions currently have the legal and statutory authority to use design-build procedures as an alternative delivery method.

Mr. Jim Simmons, Executive Vice President, Russell Construction, presented information on his firm's experience in fulfilling design-build contracts with Regents institutions and noted that alternative project delivery allows greater collaboration between architects and builders. He stated that design-build and design-build contracting are both viable and that proper selection of a project delivery method can lead to better project outcomes.



#### INFORMATION REGARDING RECENT ACTIVITIES

(State Government Efficiency Review Committee continued from Page 3)

**Efficiencies of Design-Bid-Build.** Mr. Doug Struyk, Legal Counsel, Iowa Competitive Bidding Alliance, provided background on the legislative and judicial history of design-bid-build procedures in Iowa, and discussed the statutory provisions for public sector construction contracting contained in Iowa Code chapter 26 and Iowa Code section 262.34. Mr. Struyk asserted that the Regents institutions currently do not have the legal or statutory authority to use design-build procedures as an alternative delivery method. He then led the committee through a review of bidding and construction documents produced by Regents institutions and noted the benefits in design-bid-build procedures in public sector construction. Mr. Struyk also provided information on proposed legislation in the 2015 Legislative Session (HF 450 and Amendment H-1159) that is supported by the Iowa Competitive Bidding Alliance.

LSA Contacts: Andrew Ward, Legal Services, (515) 725-2251; Jack Ewing, Legal Services, (515) 281-6048; Ed Cook, Legal Services, (515) 281-3994.

Internet Site: https://www.legis.iowa.gov/committee?committee?endYear=2015&groupID=578

#### **LEGAL UPDATES**

**Purpose.** Legal update briefings are prepared by the nonpartisan Legal Services Division of the Legislative Services Agency. A legal update briefing is intended to inform legislators, legislative staff, and other interested persons of legislative issues that are the subject of state court and federal district court decisions and regulatory actions, United States Supreme Court decisions, and Attorney General Opinions, including issues involving the constitutionality and interpretation of statutes adopted by the General Assembly. Although a briefing may identify issues for consideration by the General Assembly, it should not be interpreted as advocating any particular course of action.

### LEGAL UPDATE—WORKERS' COMPENSATION—SUCCESSIVE INJURIES—DIFFERENT EMPLOYERS—NO APPORTIONMENT

Filed by the Iowa Supreme Court April 3, 2015

#### Roberts Dairy v. Billick

No. 13-1009, 861 N.W.2d 814 (2015)

http://www.iowacourts.gov/About\_the\_Courts/Supreme\_Court/Supreme\_Court\_Opinions/ Recent\_Opinions/20150403/13-1009.pdf

**Facts.** An employee, Grady Billick, received workers' compensation benefits for a series of work-related injuries that occurred during employment with multiple employers. In 1985, he sustained a whole body injury to his back while working in lowa and settled his workers' compensation claim under lowa law based on 85 percent industrial disability (includes compensation for physical disability involving the whole body plus loss of earning capacity due to that disability). In 1993, he sustained whole-body injuries while working in Missouri and settled his workers' compensation claim under Missouri law based on 18.5 percent permanent partial disability of his whole body.

Billick began working at Roberts Dairy in Iowa in 2001 and suffered four work-related injuries, in March and June 2004, and in 2006 and 2007. His four workers' compensation claims against Roberts Dairy were consolidated and he was awarded permanent partial disability benefits for a scheduled injury, i.e., a loss of function of 12 percent of his left lower extremity (includes compensation pursuant to a statutory schedule for physical disability only due to an injury to a specified body part) and 35 percent for industrial disability.

**Issue.** Whether the lowa Workers' Compensation Commissioner (Commissioner) was correct in concluding that Roberts Dairy's liability for permanent partial disability benefits to a claimant who sustained successive work-related whole-body injuries with different employers should not be apportioned.

**Holding.** The Commissioner correctly concluded that Roberts Dairy is not entitled to apportionment of its liability for permanent partial disability benefits to a claimant who sustained successive work-related whole-body injuries with different employers. The General Assembly's 2004 amendments to lowa Code section 85.34 did not modify the fresh-start rule regarding the apportionment or reduction of liability under these circumstances.

**Workers' Compensation Commission Hearing.** At the hearing, Roberts Dairy contended that its liability for industrial disability should be apportioned because Billick also suffered industrial disability and had already received compensa-



#### INFORMATION REGARDING RECENT ACTIVITIES

(Legal Update—Workers' Compensation—Successive Injries—Different Employers—No Apportionment continued from Page 4)

tion as a consequence of two separate injuries previously sustained while working for other employers. The Commissioner rejected that argument and concluded that the amendments to lowa Code section 85.34 did not alter the fresh-start or full-responsibility rules in cases involving successive disabilities resulting in industrial disability with different employers. In reaching this conclusion, the Commissioner observed that new lowa Code section 85.34(7)(b) expressly altered those rules as they related to successive disabilities sustained with the same employer by establishing a formula for apportioning disability only in that situation.

**Judicial Review of Agency Decision.** On judicial review, the lowa District Court rejected the Commissioner's interpretation of the statute. The district court found that the Commissioner's formulation of a modified fresh-start rule erroneously exposed Roberts Dairy to liability in violation of new lowa Code section 85.34(7)(a), which provides that an employer is not liable for compensation of an employee's preexisting disability that arose from employment with a different employer.

#### Appeal.

#### Statutory Background and Analysis.

**Statutory Background.** The Supreme Court (Court) stated that resolution of the issue presented in this case depends on the legal effect of the General Assembly's 2004 amendments to lowa Code section 85.34. The 2004 amendments provided that the General Assembly expressly intended to modify the fresh-start and full-responsibility rules of law announced by the Court in a series of judicial precedents. However, the legislation also clearly emphasized that the General Assembly did not intend any change to existing law that was not expressly provided for in the enactment.

Prior to the 2004 amendments, the fresh-start rule, as set forth in Iowa case law, provided that when an employee is hired, the employer takes that employee subject to any active or dormant health impairments incurred prior to this employment. If an employee sustains a new work-related injury after commencing work for a new employer, any resulting loss of earning capacity is measured as a diminution of the new, complete earning capacity that existed at the time employment with the new employer commenced.

A corollary of the fresh-start rule was the full-responsibility rule. This rule provided that when there are two successive work-related unscheduled injuries (involving whole-body disabilities), the employer liable for the second injury is generally held liable for the entire disability resulting from the combination of the prior disability and the present injury.

The rationale for applying the full-responsibility rule and not allowing apportionment of liability under those circumstances, is that when a successive injury is sustained by an employee with a different employer, the earning capacity possessed by the employee when the injury occurred is considered to have been reset or refreshed by market forces at the time the employee obtained the new employment. Application of the full-responsibility rule in whole-body disability situations is based on the premise of a fresh start with respect to industrial disability.

In a special session of the General Assembly held in 2004, two amendments to lowa Code section 85.34 were adopted. At the time the 2004 amendments were enacted, lowa case law applied the fresh-start and full-responsibility rules to claims for industrial disability arising from successive work-related injuries and did not apportion liability whether the injuries were sustained while working for the same employer or for different employers.

The first amendment was to lowa Code section 85.34(2)(u) and provided that compensation for permanent partial disability for whole-body injuries should be paid in the amount that the "reduction in the employee's earning capacity caused by the disability bears in relation to the earning capacity that the employee possessed when the injury occurred." The second amendment added lowa Code section 85.34(7), which deals with an employer's liability for successive disabilities of an employee caused by successive injuries with the same or a different employer.

**Analysis.** The Court began with the presumption that the General Assembly knew the preexisting law pertaining to the fresh-start and full-responsibility rules when the 2004 amendments were drafted and passed.

The Court stated that while the 2004 amendments expressly provided a mechanism for apportioning an employee's loss of earning capacity sustained from successive injuries with the same employer, the legislation did not prescribe how such a credit or offset of disability benefits should be made in cases of successive unscheduled injuries with different employers. In addition, the General Assembly's statement of purpose when it adopted the 2004 amendments specifically recognized that market forces reevaluate a person as a working unit each time that person competes in the competitive labor market causing a fresh start and a reset of the employee's earning capacity with each change of employment.

The Court concluded that under the modified fresh-start rule contained in the 2004 amendments, a new employer is not liable for disability arising out of unscheduled injuries sustained during past employment with a former employer.



(Legal Update—Workers' Compensation—Successive Injuries—Different Employers—No Apportionment continued from Page 5) Instead, the new employer's liability is measured by comparing the employee's earning capacity when the injury occurred with the reduction in earning capacity caused by the disability. The earning capacity when the injury occurred is

The Court upheld the Commissioner's decision and opined that if the General Assembly had intended to eliminate the fresh-start rule and require apportionment of successive injuries producing permanent partial disability in the course and scope of employment with different employers, it would have done so expressly. The Court observed that the General Assembly specifically disavowed any intent to change lowa Code chapter 85 except as expressly provided in the amendments.

LSA Monitor: Ann Ver Heul, Legal Services, (515) 281-3837.

a refreshed capacity provided by the fresh-start rule.

#### LEGAL UPDATE—WORKERS' COMPENSATION—CONCURRENT INJURIES—DIFFERENT EMPLOYERS— APPORTIONMENT ALLOWED

Filed by the Iowa Supreme Court May 29, 2015

Warren Properties v. Stewart

No. 13-0474, 864 N.W.2d 307 (2015)

http://www.iowacourts.gov/About the Courts/Supreme Court/Supreme Court Opinions/ Recent Opinions/20150529/13-0474.pdf

Facts and Procedural Background. An employee, Janice Stewart, was working two jobs in 2006. She had begun working for Warren Properties in 2005 and in June 2006 began a second full-time job with Wal-Mart.

In November 2006, Stewart injured her lower back at Wal-Mart. She quit that job a week later, but continued working for Warren Properties. Stewart continued her employment with Warren Properties throughout her medical treatment for her back injury at Wal-Mart. In May 2009, Stewart and Wal-Mart settled her claim for workers' compensation benefits based on 40 percent industrial disability.

Meanwhile, in February 2009, Stewart fell as she left work at Warren Properties and suffered pain in her shoulders and neck. In November 2009, Stewart filed a claim for workers' compensation benefits against Warren Properties for a shoulder and back injury.

At a workers' compensation commission hearing in October 2010, Stewart presented medical testimony opining that her fall at Warren Properties had exacerbated her preexisting back condition and caused a right shoulder impairment. A Deputy Workers' Compensation Commissioner found that Stewart sustained a permanent partial whole-body disability from the injury. The Deputy Commissioner found no specific percentage of permanent physical impairment to Stewart's shoulder as a result of the injury at Warren Properties but concluded that Stewart's disability to her back and shoulder resulted in 50 percent industrial disability. Stewart was awarded benefits from Warren Properties without apportionment for any preexisting disability that resulted from the 2006 Wal-Mart injury. On appeal the lowa Workers' Compensation Commissioner (Commissioner) affirmed the Deputy Commissioner's decision.

Warren Properties filed a petition for judicial review with the district court. The district court held that the Commissioner erred in failing to apportion Stewart's preexisting disability that arose from the 2006 Wal-Mart injury when calculating the benefits owed by Warren Properties for the 2009 injury. The district court stated that Stewart's compensation for the 2009 Warren Properties injury is limited to the amount of industrial disability caused by that injury but rejected Warren Properties' contention that apportionment should be effected by crediting the amount previously paid by Wal-Mart to Stewart. The district court noted that the Commissioner was required to award compensation based on the percentage of Stewart's disability attributable to the 2009 Warren Properties injury without considering prior disabilities Stewart possessed for which Warren Properties was not responsible. The district court further concluded that the Commissioner's impairment finding could not be sustained without an additional finding that the prior impairment to Stewart's back had healed before the 2009 Warren Properties injury. The case was remanded to the Commissioner specifically to determine if the 2009 Warren Properties injury resulted in any new back disability.

Stewart and Warren Properties both appealed the district court's decision.



#### INFORMATION REGARDING RECENT ACTIVITIES

(Legal Update—Workers' Compensation—Concurrent Injuries—Different Employers—Apportionment Allowed continued from Page 6) **Issues.** 

- 1. Whether the district court erred in concluding that Stewart's disability arising from the 2006 Wal-Mart and 2009 Warren Properties injuries should be apportioned.
- 2. Whether the district court erred by remanding the case to the Commissioner for a new impairment finding.
- 3. Whether, if a new impairment finding is warranted, the district court erred by not apportioning the preexisting disability arising from the 2006 Wal-Mart injury through a credit to Warren Properties equal to the 40 percent industrial disability already paid by Wal-Mart to Stewart.

**Holding.** The lowa Supreme Court (Court) held that the 2004 amendments to the workers' compensation disabilities statute require an evaluation by the Commissioner of Stewart's earning capacity both before and after a successive injury sustained in the course and scope of employment with a concurrent employer and thus Warren Properties is liable to compensate Stewart only for the reduction in earning capacity caused by the 2009 Warren Properties injury.

**Analysis.** The Court noted that in the over 100 years since establishment of the state's workers' compensation system, the statute governing compensation for successive injuries remained virtually unchanged from 1924 to 2004. During that period, a fertile area of judicial review by courts involved apportionment of compensation for successive injuries. In response, the Court developed a comprehensive body of law to apply the statutory principle of apportionment to a variety of different circumstances, specifically application of the fresh-start and the full-responsibility rules. These rules impacted the statute by substantially limiting apportionment in determining compensation for successive injuries. In 2004, the General Assembly amended the 1924 statutory apportionment rule by repealing the old successive disabilities statute and replacing it with a new statute.

In the *Roberts Dairy* case, decided by the Court less than two months previous to this decision, the Court examined the scope and meaning of the 2004 statutory approach to apportionment for successive injuries. *Roberts Dairy* held that the statutory principle described in Iowa Code section 85.34(7)(a), that an employer is not liable for compensating the preexisting disability of an employee from employment with a different employer, did not apply when the earning capacity of the employee has been reevaluated by the competitive labor market.

While the issues presented in this case are similar to those considered in *Roberts Dairy*, the important distinguishing fact in this case is that the preexisting disability occurred with a concurrent employer, not a previous employer. The Court stated that while the statute does not specifically mention concurrent employers, concurrent employers are also different employers and the text of the statute clearly captures those employers also.

In the 2004 amendments, the General Assembly expressed concern that there not be double recoveries or double reductions for successive permanent partial disabilities. The holding in *Roberts Dairy* recognized that an injured employee's earning capacity is effectively reset by the competitive labor market in the reevaluation of the employee that accompanies each change of employment, thus apportionment is not appropriate under these circumstances.

The Court opined that the General Assembly did not establish a specific method of apportionment for successive disabilities with different employers when no market reevaluation has taken place, as it did for successive disabilities with the same employer. But considering the General Assembly's intent to avoid double recoveries and double reductions, the Court concluded that the General Assembly did not intend to exclude from apportionment successive disabilities with different employers when no market reevaluation has occurred.

In this case, Stewart did not compete in the labor market again after the 2006 Wal-Mart injury because she continued to be employed full-time with Warren Properties. The absence of this market readjustment means that Stewart should not receive the benefit of an automatically refreshed earning capacity in computing benefits for any successive disability. Rather, she must present evidence to show that the reduced earning capacity which resulted from her 2006 Wal-Mart injury had been restored in whole or in part as a consequence of unexpected healing, a change in her qualifications, training, education, or other factors that existed prior to the 2009 Warren Properties injury. The apportionment rule set forth in the 2004 amendments to the statute must be applied to assure that any compensation paid by Warren Properties is based on the loss of earning capacity resulting from that injury and not the 40 percent loss of earning capacity sustained by Stewart as a consequence of the earlier 2006 Wal-Mart injury.

The Court held that without a market readjustment through a change in employment, any preexisting disability must be apportioned so that only the new disability resulting from a successive injury is determined, based on the two factors considered in the statutory formula: the earning capacity possessed when the successive injury occurred, and the reduction in earning capacity, or disability, caused by the successive injury. The Court found that while the record contained substantial evidence to support the Commissioner's determination that the 2009 Warren Properties injury caused



#### **INFORMATION REGARDING RECENT ACTIVITIES**

(Legal Update—Workers' Compensation—Concurrent Injuries—Different Employers—Apportionment Allowed continued from Page 7) some increase in Stewart's industrial disability, the Commissioner's decision lacked detailed findings based on the requirements of the statutory formula to support that conclusion.

The case was remanded to the district court for remand to the Commissioner for further proceedings consistent with this opinion.

LSA Monitor: Ann Ver Heul, Legal Services, (515) 281-3837.